

**UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION
OF THE KINGDOM OF DENMARK
(SKATTERFORVALTNINGEN) TAX
REFUND SCHEME LITIGATION

This document relates to: All cases.

MASTER DOCKET

18-md-2865 (LAK)

DECLARATION OF NICHOLAS S. BAHNSEN

I, Nicholas S. Bahnsen, an attorney duly admitted to practice law before the courts of the State of New York, hereby declare under penalty of perjury:

1. I am an associate at Kostelanetz & Fink, LLP, counsel for John van Merkensteijn and Basalt Ventures LLC Roth 401(K) Plan. I am fully familiar with the matters set forth in this declaration.

2. I submit this declaration in support of Defendants' Motion to Prohibit the Deposition of Nigel Rackham.

3. Attached hereto as Exhibit 1 is a copy of the United Kingdom High Court of Justice Queen's Bench Division's order, issued July 8, 2021, in the matter of *Skatteforvaltningen (The Danish Customs and Tax Administration) v Avanix Management LLC & Others* [2021] EWHC QF 2021-007459 (QB). The order authorizes the examination of Nigel Rackham in connection with SKAT's earlier request for foreign judicial assistance in the above-captioned multi-district litigation.

4. Attached hereto as Exhibit 2 is a copy of an email sent by Dustin P. Smith of Hughes Hubbard & Reed LLP on November 15, 2021.

5. Attached hereto as Exhibit 3 is a copy of an email sent by Carolyn Harbus of Hughes Hubbard & Reed LLP on November 19, 2021.

6. Attached hereto as Exhibit 4 is a copy of an email sent by Andrew S. Dulberg of Wilmer Cutler Pickering Hale and Dorr LLP on November 18, 2021. At the time of Mr. Dulberg's email, SKAT had not reproduced to defendants any document production made by the Solo Administrators under the order identified in paragraph 3, above.

7. Attached hereto as Exhibit 5 is a copy of an email sent by Neil Oxford of Hughes Hubbard & Reed LLP on December 1, 2021.

8. Attached hereto as Exhibit 6 is a copy of a production cover letter dated December 3, 2021, sent by counsel for SKAT to counsel for defendants that same day. The production cover letter was accompanied by an email containing a secure file transfer link to access copies of the documents referenced in the letter.

9. Attached hereto as Exhibit 7 is a copy of an email sent by Carolyn Harbus of Hughes Hubbard & Reed LLP on December 8, 2021, purporting to provide access to an electronic copy of the document bundle to be used during the deposition of Nigel Rackham, then scheduled for December 10, 2021.

10. Attached hereto as Exhibit 8 is a copy of an email chain between counsel for SKAT and Lead Counsel for defendants concerning the deposition of Nigel Rackham.

11. Attached hereto as Exhibit 9 is a copy of a letter from counsel for SKAT and addressed to the Honorable Lewis A. Kaplan, dated July 19, 2022, providing an update on the status of Swiss proceedings in connection with SKAT's request for letters rogatory in the above-captioned matter.

I, Nicholas S. Bahnsen, declare under penalty of perjury that the foregoing is true and correct.

Dated: August 5, 2022
New York, NY

/s/ Nicholas S. Bahnsen
Nicholas S. Bahnsen